IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 19TH OCTOBER 2007 / 27TH ASWINA 1929

WP(C).No. 31058 of 2007(V)

PETITIONER:

GLOBAL TRADING CORPORATION, REP.BY ITS MANAGING PARTNER MR.BALACHANDRAN, SREENILAYAM,MANGAYIL LANE, MARADU.

BY ADV. SRI.S.ANANTHAKRISHNAN
SRI.N.K.SUBRAMANIAN

RESPONDENTS:
----

1. THE COMMERCIAL TAX OFFICER, IST CIRCLE,TRIPUNITHURA.

2. THE DEPTY COMMISSIONER (APPEALS), COMMERCIAL TAXES,ERNAKULAM.

3. INSPECTING ASSISTANT COMMISSIONER, COMMERCIAL TAXES,ERNAKULAM-30.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
==========
W.P.(C) NO. 31058 OF 2007 V
==========

Dated this the 19th day of October, 2007

J U D G M E N T

In relation to assessment year 2004-05, Exhibits P1 and P2 are the assessment orders issued under the KGST Act and CST Act. Against this petitioner filed Exhibits P3 and P4 appeals and Exhibits P5 and P6 stay petitions. It is submitted that despite filing Exts. P7 and P8 petitions for early hearing, the 2nd respondent has not heard the appeals or the stay petitions and that in the meanwhile revenue recovery proceedings have been initiated by Exhibits P9 and P10. It is this that led the petitioner to file this writ petition. Though the petitioner has raised the contentions on the merits of the issue raised by him in the appeals, I am not persuaded to consider these contentions at this stage.

2. In view of the pendency of the appeals, I dispose of this writ petition directing the 2nd respondent to consider and pass orders on Exts. P3 and P4 appeals, as expeditiously as

possible, at any rate within a period of two months from the date of receipt of a copy of this judgment.

3. In the meanwhile, further proceedings pursuant to Exhibits P9 and P10 shall be deferred on the petitioner remitting an amount of Rs.75,000/- within three weeks from today.

Petitioner shall produce a copy of this judgment before the 2nd respondent for compliance.

ANTONY DOMINIC, JUDGE.

Rp